



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

10 Daniels 0363 Scobey K-12 Schools

### 0194 Scobey K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,763,047.20	1,744,799.20	0.00	18,248.00	0.00	0.00
21XX Support Services - Students	66,271.83	66,271.83	0.00	0.00	0.00	0.00
222X Educational Media Services	53,150.98	53,150.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	211,495.00	211,495.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	163,223.54	163,223.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,217.88	9,330.73	44,887.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	317,229.00	284,679.00	0.00	32,550.00	0.00	0.00
27XX Student Transportation Services	312,482.59	312,482.59	0.00	0.00	0.00	0.00
31XX Food Services	174,066.51	174,066.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	42,234.85	42,234.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,243.46	84,243.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	69,079.04	0.00	0.00	69,079.04	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	68,716.18	0.00	0.00	68,716.18	0.00	0.00
<b>Totals</b>	3,379,458.06	3,145,977.69	44,887.15	188,593.22	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,379,458.06					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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<b>Line A</b>				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0194 Scobey K-12 Schools</b>	Indirect/Direct	44,887.15 / 3,145,977.69	1.43%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0194 Scobey K-12 Schools	0.0174	0.0331	0.0256	0.0226	1.43%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0194 Scobey K-12 Schools	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0194 Scobey K-12 Schools	0.0174	0.0331	0.0256	0.0226	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	0194 Scobey K-12 Schools			2.15%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2016</u>	<u>SS Reclaasified Rate</u>
0363 Scobey K-12 Schools		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.